

STATE OF TENNESSEE
PUBLIC CHAPTER NO. 522
SENATE BILL NO. 1785

By Herron

Substituted for: House Bill No. 2229

By Fitzhugh

AN ACT to amend Tennessee Code Annotated, Title 4; Title 50 and Title 67, relative to household employees.

WHEREAS, complying with federal and state laws and regulations concerning the employment of household employees has become increasingly difficult; and

WHEREAS, many employers of household workers fail to comply with such laws and regulations because of ignorance of the requirements or the time-consuming and daunting tasks of keeping records and filling out the necessary complex paperwork; and

WHEREAS, collaboration by the state and federal governments to streamline the process of complying with federal and state laws and regulations would lead to greater compliance by employers of household workers; and

WHEREAS, greater compliance with federal and state laws would benefit many low-paid household employees who are ineligible for Social Security or Medicare benefits at retirement, if Social Security and Medicare taxes have not been paid; now, therefore,

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. This act shall be known and may be cited as "The More Jobs and Revenues, Less Hassle and Expenses, Help Businesses and Taxpayers Act of 2009".

SECTION 2. The Department of Revenue, with the assistance of all appropriate state departments and agencies, shall consult and explore with the Tennessee Congressional Delegation, the Internal Revenue Service and other appropriate federal agencies the possibility of simplifying and streamlining federal and state requirements placed upon citizens who employ household employees and the forms such employers must file to comply with the Tennessee Employment Security Law, the Federal Unemployment Tax Act, Social Security and Medicare taxes and other state and federal laws. Such consultation should include exploration of the possibility of filing one (1) simplified form for both state and federal purposes to make the task of complying with state and federal laws and regulations easier, faster, simpler and cheaper for citizens employing household workers.

SECTION 3. This act shall take effect upon becoming a law, the public welfare requiring it.

PASSED: June 17, 2009



RON RAMSEY
SPEAKER OF THE SENATE



KENT WILLIAMS, SPEAKER
HOUSE OF REPRESENTATIVES

APPROVED this 25th day of June 2009



PHIL BREDESEN, GOVERNOR